

REMARKS/ARGUMENTS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 40601.

Respectfully submitted,

PEARNE & GORDON LLP

By:   
Jeffrey J. Sopko, Reg. No. 27676

1801 East 9th Street  
Suite 1200  
Cleveland, Ohio 44114-3108  
(216) 579-1700

Date: July 13, 2006